

CERTIFICATE

2021

To the Clerk of PRATT COUNTY, State of Kansas

We, the undersigned, officers of

SUNSET CEMETERY

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted  
maximum expenditures for the various funds for the year 2021; and (3) the  
Amount(s) of 2020 Ad Valorem Tax are within statutory limitations for the 2021 Budget.

Table of Contents:		Page No.	2021 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2021		2			
Allocation MVT, RVT, 16/20M Vehicle Tax		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
<b>Fund</b>	<b>K.S.A.</b>				
General	0	6	20,700	4,303	
Debt Service	10-113				
<b>Totals</b>		XXXXXXXXXX	20,700	4,303	
Budget Summary		7			
Neighborhood Revitalization Rebate					
Resolution required? Notice of the vote to adopt required to be published?			No	Nov. 1, 2020 Total Assessed Valuation	

Assisted by:

Patton, Cramer & LaPrad

Certified Public Accountants

Address:

113 East Third

Pratt, KS 67124

Email:

mmnelson@pccpa.com

Attest: July 1, 2020

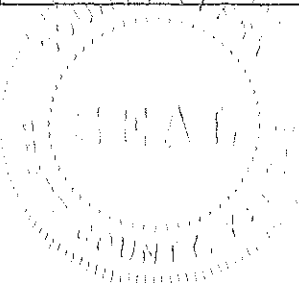
*[Signature]*  
County Clerk

*Teri Briggeman, President*  
*Amy Lee, Secretary*  
*V. L. Smith, Treasurer*  
*Boblyn Gene Pettibone*  
*Richard Case - Treasurer*

Governing Body

CPA Summary

--



SUNSET CEMETERY  
PRATT COUNTY

State of Kansas  
Special District  
2021

Computation to Determine Limit for 2021

	Amount of Levy
1. Total tax levy amount in 2020 budget	+ \$ 4,226
2. Debt service levy in 2020 budget	- \$ 0
3. Tax levy excluding debt service	\$ 4,226

2020 Valuation Information for Valuation Adjustments

4. New improvements for 2020:	+ 0
5. Increase in personal property for 2020:	
5a. Personal property 2020	+ 191,276
5b. Personal property 2019	- 277,642
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of property that has changed in use during 2020:	1,376
7. Total valuation adjustment (sum of 4, 5c, 6)	1,376
8. Total estimated valuation July, 1,2020	10,655,238
9. Total valuation less valuation adjustment (8 minus 7)	10,653,862
10. Factor for increase (7 divided by 9)	0.00013
11. Amount of increase (10 times 3)	+ \$ 1
12. 2021 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 4,227
13. Debt service levy in this 2021 budget	0
14. 2021 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	4,227
15. Consumer Price Index for all urban consumers for calendar year 2019	0.018
16. Consumer Price Index adjustment (3 times 15)	\$ 76
17. Maximum levy for budget year 2021, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 4,303

If the 2021 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

SUNSET CEMETERY  
PRATT COUNTY

2021

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2020 Budgeted Funds	Tax Levy Amount in 2020 Budget	Allocation for Year 2021				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	4,226	87	3	17	12	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	4,226	87	3	17	12	0

County Treas Motor Vehicle Estimate

87

County Treas Recreational Vehicle Estimate

3

County Treas 16/20M Vehicle Estimate

17

County Treas Commercial Vehicle Tax Estimate

12

County Treas Watercraft Tax Estimate

0

MVT Factor 0.02062

RVT Factor 0.00071

16/20M Factor 0.00402

Comm Veh Facto 0.00284

Watercraft Factor: 0.00008

2021

SUNSET CEMETERY  
PRATT COUNTY

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	Transfers Authorized by Statute
	<b>Totals</b>	0	0	0	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	0	0	0	

\*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

SUNSET CEMETERY  
PRATT COUNTY

## STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2020	Date Due		Amount Due 2020		Amount Due 2021	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				0			0	0	0	0

**STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\***

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2020	Payments Due 2020	Payments Due 2021
<b>Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

\*\*\*if you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

SUNSET CEMETERY  
PRATT COUNTY  
FUND PAGE FOR FUNDS WITH A TAX LEVY

2021

State of Kansas  
Special District

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	16,093	18,429	16,289
Receipts:			
Ad Valorem Tax	4,142	4,226	xxxxxxxxxxxxxxxxxx
Delinquent Tax	17	15	15
Motor Vehicle Tax	95	87	87
Recreational Vehicle Tax	2	3	3
16/20M Vehicle Tax	22	17	17
Commercial Vehicle Tax	11	12	12
Watercraft Tax			0
LAVTR			0
In Lieu of Taxes			
Donations	3,730		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>8,019</b>	<b>4,360</b>	<b>134</b>
<b>Resources Available:</b>	<b>24,112</b>	<b>22,789</b>	<b>16,423</b>
Expenditures:			
Operations	1,311	1,500	1,500
Mowing	3,570	4,000	4,000
Sexton	275	500	500
Directory	527	500	500
Stone Maintenance			500
Capital Outlay			11,700
Cash Forward (2021 column)			2,000
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
<b>Total Expenditures</b>	<b>5,683</b>	<b>6,500</b>	<b>20,700</b>
Unencumbered Cash Balance Dec 31	18,429	16,289	xxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	19,150	22,500	20,700
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			20,700
Tax Required			4,277
Delinquent Comp Rate: 0.6%			26
Amount of 2020 Ad Valorem Tax			4,303

CPA Summary
-------------

# NOTICE OF BUDGET HEARING

State of Kansas  
Special District  
2021

The governing body of  
**SUNSET CEMETERY**  
PRATT COUNTY

will meet on 08/12/2020 at 7:30 PM at CULLISON FIRE STATION for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at CULLISON FIRE STATION and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2019		Current Year Estimate for 2020		Proposed Budget Year for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate*
General	5,683	0.401	6,500	0.392	20,700	4,303	0.404
Debt Service							
Totals	5,683	0.401	6,500	0.392	20,700	4,303	0.404
Less: Transfers	0		0		0		
Net Expenditures	5,683		6,500		20,700		
Total Tax Levied	4,142		4,226		xxxxxxxxxxxxxxxx		
Assessed Valuation	10,326,440		10,783,287		10,655,238		

### Outstanding Indebtedness,

Jan 1,	2018	2019	2020
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills.

BETH ROSE  
CLERK

**PATTON, CRAMER & LaPRAD, CHARTERED**  
CERTIFIED PUBLIC ACCOUNTANTS  
118 E. THIRD STREET, DRAWER H  
PRATT, KANSAS 67124-1108  
620-672-5533

SHELLEY K. PATTON, C.P.A.  
DONA H. CRAMER, C.P.A.

MEMBERS OF  
THE AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

MICHELLE A. TAYLOR, C.P.A.

July 2, 2020

Sunset Cemetery  
c/o Beth Rose  
320 South Pine  
Pratt, KS 67124

RE: 2021 Budget

Dear Beth:

Enclosed are two copies of the 2021 Budget. Our office will publish the Notice of Budget Hearing for the city budget with The Pratt Tribune and set the budget hearing for the August meeting. The hearing date is scheduled for August 12, 2020. The proof of publication to be filed with the budget packet will be sent under separate cover. At the budget hearing, once the council has approved the budget as published, one copy should be signed by the City Council members and filed with the Pratt County Clerk. The budget needs to be submitted by August 25<sup>th</sup>, 2020.

If changes need to be made to the budget or if you have any questions, please contact us.

Kindest regards,

PATTON, CRAMER, & LAPRAD, CHTD



Mica F Nelson  
Certified Public Accountant

mfn

Enclosures